INDEX TO VOLUME XL

AUTHORS

Author	*Title*	*Page*
AAA Committee	Doctoral Programs in Accounting	414
AAA Committee	Electronic Data Processing in Accounting Education	422
AAA Committee	Teacher Development	434
AAA Committee	The Entity Concept	358
AAA Committee	The Matching Concept	368
AAA Committee	The Realization Concept	312
Amsbaugh, J. K.	Accrual Calculations with Mutual Holdings	461
Arnett, Harold E.	Application of the Capital Gains and Losses Concept in Practice	54
Barnhisel, Thomas S. (and Spencer)	A Decade of Price-Level Changes—The Effect on the Financial Statements of Cummins Engine Company	144
Benninger, L. J.	Accounting Theory and Cost Accounting	547
Bierman, Harold Jr.	Myths and Accountants	541
Birnberg, Jacob G.	The Reporting of Executory Contracts	814
Bogart, Fred O.	Tax Considerations in Partnership Agreements	834
Bower, James B. (and Schlosser)	Internal Control—Its True Nature	338
Bradish, Richard D.	Corporate Reporting and the Financial Analyst	757
Bruns, William J., Jr.	Business Games in Accounting Instruction	650
Bruns, William J., Jr.	Inventory Valuation and Management Decisions	345
Bulloch, James (and Duvall)	Adjusting Rate of Return and Present Value for Price-Level Changes	569
Campfield, William L.	Professional Status for Internal Auditors	594
Carson, A. B.	Cash Movement: The Heart of Income Measurement	334
Chambers, R. J.	Edwards and Bell on Business Income	731
Churchill, Neil C. (and Cooper)	A Field Study of Internal Auditing	767
Cohen, Manuel F.	Current Developments at the SEC	1
Cooper, William W. (and Churchill)	A Field Study of Internal Auditing	767
Copeland, Ben R.	A Case Study in Gross Profit Analysis	214
Corcoran, A. Wayne	Simultaneous Preparation of Funds and Cash Flow Statements	440
Cotton, W. D. J. (and Wells)	Holding Gains and Fixed Assets	829
Cowan, T. K.	A Resources Theory of Accounting	9
Cowan, T. K.	Are Truth and Fairness Generally Acceptable?	788
Cramer, Joe J., Jr.	Legal Influences on Pension Trust Accounting	606
Cruse, Rex B., Jr. (and Summers)	Economics, Accounting Practice and *Accounting Research Study Number 3*	82
Defliese, Philip L.	A Practitioner's View of the Realization Concept	517
Deskins, James Wesley	On the Nature of the Public Interest	76
Doney, Lloyd D. (and Neumann)	Teaching Approaches in Elementary Accounting	653
Doney, Lloyd D. (and Wilkinson)	Extending Audit and Reporting Boundaries	753
Drebin, Allan R.	Price Level Adjustments and Inventory Flow Assumptions	154
Drinkwater, David (and Edwards)	The Nature of Taxes and the Matching Principle	579
Duvall, Richard M. (and Bulloch)	Adjusting Rate of Return and Present Value for Price-Level Changes	569

Author	Title	Page
Edwards, James Don (and Drinkwater)	The Nature of Taxes and the Matching Principle	579
Eigen, Martin M.	Is Pooling Really Necessary?	536
Etnier, Don	A More Interesting Auditing Course	648
Frank, Werner	A Computer Application in Process Cost Accounting	854
Gibson, Robert W.	Comparative Professional Accountancy—Australia	196
Goggins, Travis P.	Break-even Analysis with Curvilinear Functions	867
Grady, Paul	Inventory of Generally Accepted Accounting Principles in the U.S.A.	21
Grawoig, Dennis E.	Decision Accounting	220
Gray, Otha L.	Opinions of Tax Professors on Tax Courses: A Survey Summary	204
Heck, William R.	A Forward Approach to Dollar-Value Lifo	879
Hirschman, Robert W.	Direct Costing and the Law	176
Horngren, Charles T.	How Should We Interpret the Realization Concept?	323
Horrigan, James O.	Some Empirical Bases for Financial Ratio Analysis	558
Hylton, Delmer P.	On Matching Revenue with Expense	824
Ijiri, Yuji	Axioms and Structures of Conventional Accounting Measurement	36
Jerston, Jan E.	Analyst's Views of Deferred Income Taxes	812
Jeynes, Paul H.	A Discipline for Investment Decisions	105
Johnson, Glenn L.	The Monetary and Nonmonetary Distinction	821
Jones, Gardner M.	Linear Algebra for Neophytes	636
Jones, H. Milton (and Pontius)	Survey of Accounting Teaching via Television	863
Kabbes, S. Madonna	Is Accounting Meeting the Challenge in Europe?	395
Keller, Thomas F.	The Investment Tax Credit and the Annual Tax Charge	184
Kemp, Patrick S.	The Authority of the Accounting Principles Board	782
Kemper, Earl L. (and Thompson)	Probability Measures for Estimated Data	574
Kircher, Paul	Coding Accounting Principles	742
Kollaritsch, Felix P.	International Accounting Practices	382
Kublin, Milton	Acceptability of a Professional School of Accountancy	626
Lee, Samuel S. O.	Korean Accounting Revaluation Laws	622
Linowes, David F.	Future of the Accounting Profession	97
Lowe, Ross E.	Public Accounting Internships	839
Manes, Rene P.	Comment on Matrix Theory and Cost Allocation	640
Manes, Rene P. (and Smith)	Economic Joint Cost Theory and Accounting Practice	31
Mateer, William H.	Tax Allocation: A Macro Approach	583
Mautz, R. K.	Challenges to the Accounting Profession	299
Maxwell, W. David (and Zeff)	Holding Gains on Fixed Assets—a Demurrer	65
McLean, James H.	Planning in Corporate Liquidations	448
Mueller, Gerhard G.	Whys and Hows of International Accounting	386
Neumann, Richard C. (and Doney)	Teaching Approaches in Elementary Accounting	653
Nielsen, Carl L.	Reporting Joint-Venture Corporations	795
Nielsen, Gordon L.	The Computer in Accounting Education	871
O'Donnell, John L.	Relationships Between Reported Earnings and Stock Prices in the Electric Utility Industry	135
Parker, William M.	Upgrading the Elementary Accounting Course	452
Person, Samuel	Elementary Accounting with a Systems Approach	454
Phillips, Lawrence C.	Accounting for Business Combinations	377
Pontius, Vernon E. (and Jones)	Survey of Accounting Teaching via Television	863
Pye, Malcolm L.	Footnote on Declining Balance Depreciation	451
Rappaport, Alfred	Lease Capitalization and the Transaction Concept	373
Rappaport, Alfred	Seminar Research on Uniformity	643

Author	*Title*	*Page*
REININGA, WARREN	An Approach to Elementary Accounting	211
RUSHING, REGINALD	Adjusting Inventories for Consolidated Statements	458
SCHATTKE, R. W.	Financial Reporting of Antitrust Actions	805
SCHLOSSER, ROBERT E. (AND BOWER)	Internal Control—Its True Nature	338
SCHULTE, ARTHUR A., JR.	Compatibility of Management Consulting and Auditing	587
SEAMAN, JAMES L.	Lessons from the Investment Credit	617
SIDEBOTHAM, ROY	Comments on the Teacher Development Report	876
SIMON, SIDNEY I.	Fraud in the Balance Sheet	401
SINGER, FRANK A.	Progress in Programmed Instruction	847
SMITH, VERNON L. (AND MANES)	Economic Joint Cost Theory and Accounting Practice	31
SNUDDEN, LESLIE W.	A Different Approach to Fund-Flow Problems	880
SOMMERFELD, RAY	Teaching Taxes—An Assist	460
SPENCER, CHARLES H. (AND BARNHISEL)	A Decade of Price-Level Changes—The Effect on the Financial Statements of Cummins Engine Company	144
SPROUSE, ROBERT T.	Observations Concerning the Realization Concept	522
STAUBUS, GEORGE J.	The Association of Financial Accounting Variables with Common Stock Values	119
STETTLER, HOWARD F.	Accreditation of Collegiate Accounting Programs	723
STONE, WILLIARD E.	Accounting Doctoral Programs in AACSB Colleges of Business Administration	190
SUMMERS, EDWARD L. (AND CRUSE)	Economics, Accounting Practice and *Accounting Research Study Number 3*	82
SUSSMAN, M. RICHARD	Present-Value Short Cuts	407
TAYLOR, R. G.	A Look at Published Interim Reports	89
THOMAS, ARTHUR L.	A Common Dollar Funds Statement	223
THOMPSON, WILLIAM W., JR. (AND KEMPER)	Probability Measures for Estimated Data	574
TRACY, JOHN A.	A Dissent to the General Price-Level Adjustment Proposal	163
WAGNER, JOHN W.	Defining Objectivity in Accounting	599
WELSCH, GLENN A.	Report of the 1964 President	430
WELLS, M. C. (AND COTTON)	Holding Gains and Fixed Assets	829
WILKINSON, JAMES R. (AND DONEY)	Extending Audit and Reporting Boundaries	753
WYATT, ARTHUR R.	Accounting for Business Combinations: What Next?	527
USRY, MILTON F.	Recommended Design for Cost Courses	656
VAN HORN, LAWRENCE	An Experiment with the Case Method in Teaching Federal Income Taxes	230
ZEFF, STEPHEN A. (AND MAXWELL)	Holding Gains on Fixed Assets—A Demurrer	65

INDEX BY TOPICS

Topic	*Author*	*Page*
Accounting Measurement, Axioms and Structures of Conventional	YUJI IJIRI	36
Accounting Principles Board, The Authority of the	PATRICK S. KEMP	782
Accounting Profession, Challenges to the	R. K. MAUTZ	299
Accounting Profession, Future of the	DAVID F. LINOWES	97
Accounting Research Study No. 3, Economics, Accounting Practice and	REX B. CRUSE, JR. AND EDWARD L. SUMMERS	82
Accounting Theory and Cost Accounting	L. J. BENNINGER	547
Accreditation of Collegiate Accounting Programs	HOWARD F. STETTLER	723
Antitrust Actions, Financial Reporting of	R. W. SCHATTKE	805

Topic	*Author*	*Page*
Are Truth and Fairness Generally Acceptable?	Tom K. Cowan	788
Audit and Reporting Boundaries, Extending	James R. Wilkinson and Lloyd D. Doney	753
Auditing Course, A More Interesting	Don Etnier	648
Axioms and Structures of Conventional Accounting Measurement	Yuji Ijiri	36
Balance Sheet, Fraud in the	Sidney I. Simon	401
Break-even Analysis with Curvilinear Functions	Travis P. Goggans	867
Business Combinations, Accounting for	Lawrence C. Phillips	377
Business Combinations, Accounting for—What Next?	Arthur R. Wyatt	527
Business Games in Accounting Instruction	William J. Bruns, Jr.	650
Business Income, Edwards and Bell on	R. J. Chambers	731
Capital Gains and Losses Concept in Practice, Application of the	Harold E. Arnett	54
Coding Accounting Principles	Paul Kircher	742
Common Stock Values, The Association of Financial Accounting Variables with	George J. Staubus	119
Computer Application in Process Cost Accounting, A	Werner Frank	854
Computer in Accounting Education, The	Gordon L. Nielsen	871
Consolidated Statements, Adjusting Inventories for	Reginald Rushing	458
Corporate Liquidations, Planning in	James H. McLean	448
Corporate Reporting and the Financial Analyst	Richard D. Bradish	757
Cost Accounting, Accounting Theory and	L. J. Benninger	547
Cost Courses, Recommended Design for	Milton F. Usry	656
Decision Accounting	Dennis E. Grawoig	220
Declining-Balance Depreciation, Footnotes on	Malcolm L. Pye	451
Deferred Income Taxes, Analyst's View of	Jan E. Jerston	812
Direct Costing and the Law	Robert W. Hirschman	176
Doctoral Programs in Accounting	AAA Committee	414
Doctoral Programs in AACSB Colleges of Business Administration	Williard E. Stone	190
Dollar-value Lifo, A Forward Approach to	William R. Heck	879
Economic Joint Cost Theory and Accounting Practice	R. P. Manes and Vernon L. Smith	31
Electronic Data Processing in Accounting Education	AAA Committee	422
Elementary Accounting, An Approach to	Warren Reininga	211
Elementary Accounting, Teaching Approaches in	Lloyd D. Doney and Richard G. Neumann	653
Elementary Accounting Course, Upgrading the	William M. Parker	452
Elementary Accounting with a Systems Approach	Samuel Person	454
Entity Concept, The	AAA Committee	358
Europe, Is Accounting Meeting the Challenge In?	S. Madonna Kabbes	395
Executory Contracts, The Reporting of	Jacob G. Birnberg	814
Fund-Flow Problems, A Different Approach to	Leslie W. Snudden	880
Funds and Cash Flow Statements, Simultaneous Preparation of	A. Wayne Corcoran	440
Funds Statement, A Common Dollar	Arthur L. Thomas	223
Generally Accepted Accounting Principles in the U.S.A., Inventory of	Paul Grady	21
General Price-Level Adjustment Proposal, A Dissent to the	John A. Tracy	163
Gross Profit Analysis, A Case Study in	Ben R. Copeland	214
Holding Gains and Fixed Assets	M. C. Wells and W. D. J. Cotton	829
Holding Gains on Fixed Assets—A Demurrer	W. David Maxwell and Stephen A. Zeff	65
Income Measurement, Cash Movement, The Heart of	A. B. Carson	334
Interim Reports, A Look at Published	R. G. Taylor	89
Internal Auditing, A Field Study of	Neil C. Churchill and William W. Cooper	767

Page	Topic	Author	Page
788	Internal Auditors, Professional Status for	William L. Campfield	594
753	Internal Control—Its True Nature	James B. Bower and Robert E. Schlosser	338
648	International Accounting Practices	Felix P. Kollaritsch	382
	International Accounting, Ways and Hows of	Gehard G. Mueller	386
36	Internships, Public Accounting	Ross E. Lowe	839
401	Inventory Valuation and Management Decisions	William J. Bruns, Jr.	345
867	Investment Credit, Lessons from the	James L. Seaman	617
377	Investment Decisions; A Discipline for	Paul H. Jaynes	105
527	Investment Tax Credit and the Annual Tax Charge, The	Thomas F. Keller	184
650	Korean Accounting Revaluation Laws	Samuel S. O. Lee	622
731	Lease Capitalization and the Transaction Concept	Alfred Rappaport	373
54	Linear Algebra for Neophytes	Gardner M. Jones	636
742	Management Consulting and Auditing, Compatibility of	Arthur A. Schulte, Jr.	587
	Management Decisions, Inventory Valuation and	William J. Bruns, Jr.	345
119	Matching Concept, The	AAA Committee	368
854	Matching Principle, The Nature of Taxes and the	David Drinkwater and James Don Edwards	579
871	Matching Revenue with Expense, On	Delmer P. Hylton	824
458	Matrix Theory and Cost Allocation, Comment on	Rene P. Manes	640
448	Monetary and Nonmonetary Distinction, The	Glenn L. Johnson	821
757	Mutual Holdings, Accrual Calculations with	J. K. Amsbaugh	461
547	Myths and Accountants	Harold Bierman, Jr.	541
656	Objectivity in Accounting, Defining	John W. Wagner	599
220	Partnership Agreements, Tax Considerations in	Fred O. Bogart	834
451	Pension Trust Accounting, Legal Influences on	Joe J. Cramer, Jr.	606
812	Pooling Really Necessary? Is	Martin M. Eigen	536
176	Present-Value Short Cuts	M. Richard Sussman	407
414	Price-Level Adjustments and Inventory Flow Assumptions	Allan R. Drebin	154
190	Price-Level Changes, A Decade of—The Effect on the Financial Statements of Cummins Engine Company	Thomas S. Barnhisel and Charles H. Spencer	144
879			
31	Price-Level Changes, Adjusting for Rate of Return and Present Value	Richard M. Duvall and James Bulloch	569
422			
211	Probability Measures for Estimated Data	William W. Thompson, Jr. and Earl L. Kemper	574
653	Professional Accountancy—Australia, Comparative	Robert W. Gibson	196
452	Professional School of Accountancy, Acceptability of	Milton Kublin	626
454	Programmed Instruction, Progress in	Frank A. Singer	847
358	Public Interest, On the Nature of the	James Wesley Deskins	76
395	Rate of Return and Present Value, Adjusting for Price-Level Changes	Richard M. Duvall and James Bulloch	569
814			
880			
440			
223	Ratio Analysis, Some Empirical Bases for Financial	James O. Horrigan	558
	Realization Concept, A Practitioner's View of the	Philip L. Defliese	517
21	Realization Concept, How Should We Interpret the?	Charles T. Horngren	323
163	Realization Concept, Observations Concerning the	Robert T. Sprouse	522
214	Realization Concept, The	AAA Committee	312
	Report of the 1964 President	Glenn A. Welsch	430
829	Reported Earnings and Stock Prices in the Electric Utility Industry, Relationships Between	John L. O'Donnell	135
65	Reporting, Corporate, and the Financial Analyst	Richard D. Bradish	757
334	Reporting Joint-Venture Corporations	Carl C. Nielsen	795
89	Reporting of Antitrust Actions, Financial	R. W. Schattke	805
	Resources Theory of Accounting, A	T. K. Cowan	9
767	SEC, Current Developments at the	Manuel F. Cohen	1

Topic	Author	Page
Stock Prices in the Electric Utility Industry, Relationships between Reported Earnings and	John L. O'Donnell	135
Systems Approach, Elementary Accounting with a	Samuel Person	454
Tax Allocation; A Macro Approach	William H. Mateer	583
Tax Considerations in Partnerships Agreements	Fred O. Bogart	834
Tax Courses, Opinions of Tax Professors: A Summary Survey	Otha L. Gray	204
Taxes and the Matching Principle, The Nature of	David Drinkwater and James Don Edwards	579
Teacher Development	AAA Committee	434
Teacher Development Report, Comments on the	Roy Sidebotham	876
Teaching Federal Income Taxes, An Experiment with the Case Method in	Lawrence Van Horn	230
Teaching Taxes—An Assist	Roy Sommerfeld	460
Teaching via Television, Survey of Accounting	H. Milton Jones and Vernon E. Pontius	863
Uniformity, Seminar Research on	Alfred Rappaport	643

BOOK REVIEWS

Author	Title	Reviewer	Page
Anderson and Lentilhon	Principles of Accounting	Christopher W. Dugan	920
Anthony	Essentials of Accounting	James Bulloch	499
Anthony	Management Accounting	Eldon S. Hendricksen	499
Backer and Jacobsen	Cost Accounting	Louis F. Biagioni	500
Barr and Grinaker	Auditing	Glenn D. Downing	713
Bennett, Grant and Parker	Topics in Business Finance and Accounting	Harold W. Stevenson	708
Bierman	Financial Accounting Theory	Thomas R. Prince	921
Bonini, Jaedicke, and Wagner (eds.)	Management Controls	H. Justin Davidson	709
Brooks and Iverson	Automatic Data Processing	Robert T. Tussing	280
Brown, Gray, Johnston, and Willingham	Accounting Information on Business Decisions: A Simulation	Thomas R. Dyckman	712
Carroll	Overhead Cost Control	Stephen B. Achter	502
Casler	The Evolution of CPA Ethics	William L. Campfield	501
Clelland and O'Hara	Effective Use of Statistics in Accounting and Business	Marvin Tummins	931
Committee on International Relations	Professional Accounting in 25 Countries	E. L. Kohler	922
de Bedts	The New Deal's SEC: The Formative Years	Louis H. Rappaport	503
Deinzer	The American Accounting Association Sponsored Statements of Standards for Corporate Financial Reports: A Perspective	George C. Mead	922
de Roover	The Rise and Decline of the Medici Bank, 1397–1494	Rondo Cameron	710
Doyle	Inter-Economy Comparisons: A Case Study	David F. Hawkins	923
Edey, Yamey, and Thomson	Accounting in England and Scotland: 1543–1800	Richard H. Homburger	293
Edge	A Practical Manual on the Appraisal of Capital Expenditure	Robert W. Gerwig	924
Fertig Istvan, and Mottice	Using Accounting Information: An Introduction	John H. McMichael	926

Page	Author	Title	Reviewer	Page
	Frasure and Rossell	Managerial Accounting	Dwight R. Ladd	510
135	Goode	The Individual Income Tax	Percival F. Brundage	711
454	Grant, Bennett, and Parker	Topics in Business Finance and Accounting	Harold W. Stevenson	708
583	Gray, *et al.*	Accounting Information on Business Decisions: A Simulation	Thomas R. Dyckman	712
834			Bernard A. Coda	280
204	Greene	Case Problems in Managerial Accounting		
579	Griffin and Williams	The Mathematical Dimension of Accountancy	Hector R. Anton	937
434			Glenn D. Downing	713
876	Grinaker and Barr	Auditing	Arthur R. Wyatt	713
	Hermanson	Accounting for Human Assets	Roy E. Baker	927
230	Hicks	Accounting for the Cost of Pension Plans	James W. Patillo	504
460	Hilliard and Prince	Analytical Accounting Case	Ralph E. Lancaster	281
	Holmes	Auditing: Principles and Procedures	Frank S. Calkins	714
863	Hutchinson	Reliance on Other Auditors		
643	Istvan *et al.*	Using Accounting Information: An Introduction	John H. McMichael	926
	Iverson and Brooks	Automatic Data Processing	Robert T. Tussing	280
Page	Jacobsen and Backer	Cost Accounting	Louis F. Biagioni	500
920	Jaedicke *et al.* (eds.)	Management Controls	H. Justin Davidson	709
499	Johnston *et al.*	Accounting Information on Business Decisions: A Simulation	Thomas R. Dyckman	712
499				
	Jordan and Moonitz	Accounting: An Analysis of Its Problems (Vol. II)	Sherwood W. Newton	506
500				
713	Kahn	Business and Professional Income Under the Personal Income Tax	Ray M. Sommerfeld	928
708	Karrenbrook and Simons	Intermediate Accounting	Henry R. Jaenicke	514
921	Keats	Magnificent Masquerade: The Strange Case of Dr. Coster and Mr. Musica	Irving J. Galpeer	282
709				
280	Knight and Weinwurm	Managerial Budgeting	Dennis Gordon	504
	Kvam (ed.)	Collected Writings of DR Scott	Alexander Eulenberg	505
712	Lavery	Selective Inventory Management	Robert G. Brown	715
502	Lentilhon and Anderson	Principles of Accounting	Christopher W. Dugan	920
501	Li	Accounting for Management Analysis	Arthur L. Thomas	283
	Lipscomb	The CPA Exam	Paul H. Walgenbach	284
931	Marple	Toward a Basic Accounting Philosophy	Clarence B. Nickerson	929
	Mattingly	ΕΛΕΓΚΤΙΚΗ (Auditing)	Elly Vassilatou-Thanopoulos	825
922				
503	Meigs	Principles of Auditing	Reginald Rushing	285
	Moonitz and Jordan	Accounting: An Analysis of Its Problems (Vol. II)	Sherwood W. Newton	506
	Morgenstern	On the Accuracy of Economic Observations	W. L. Crum	507
922	Mottice *et al.*	Using Accounting Information: An Introduction	John H. McMichael	926
710	Mueller	Accounting Practice in West Germany	Conrad Engelmann	508
923	Natl. Assoc. College and Univ. Business Offices	Annotated Tabulations of College and University Accounting Practices	Lloyd Morey	516
293	National Health Council	Standards of Accounting and Financial Reporting for Voluntary Health and Welfare Organizations	Emerson Henke	938
924	Nelson and Taylor	Management Accounting for Hospitals	David F. Drake	292
926	Newman	Auditing: A CPA Review Text, Second Ed.	Richard V. Northrup	930

Author	*Title*	*Reviewer*	*Page*
O'Hara and Clelland	Effective Use of Statistics in Accounting and Business	Marvin Tummins	931
Parker *et al.*	Topics in Business Finance and Accounting	Harold W. Stevenson	708
Patton	Corporate Profits	Thomas M. Hill	931
Prince and Hilliard	Analytical Accounting Case	James W. Patillo	504
Raby	The Income Tax and Business Decisions	Hollis A. Dixon	286
Ray (ed.)	Independent Auditing Standards	John H. Myers	509
Rossell and Frasure	Managerial Accounting	Dwight R. Ladd	510
Schmalenbach	Dynamic Accounting	Catherine D. Quire	511
Schrader	A Critical Evaluation of Income Measurement by "Products" and "Periods"	William J. Stewart	513
Scott	The Cultural Significance of Accounts	L. J. Benninger	932
Simons and Karrenbrock	Intermediate Accounting	Henry R. Jaenicke	514
Sprouse	The Management of Property, Plant and Equipment in Financial Statements	Stephen A. Zeff	287
Storey	The Search for Accounting Principles: Today's Problems in Perspective	G. Edward Phillips and W. T. Baxter	288
Study Group Univ. of Illinois	A Statement of Basic Accounting Postulates and Principles	George J. Staubus	933
Sweeney	Stabilized Accounting (reissue)	Donald A. Corbin	934
Taggart (ed.)	Paton on Accounting	Howard C. Greer	290
Taylor and Nelson	Management Accounting for Hospitals	David F. Drake	292
Teichroew	An Introduction to Management Science: Deterministic Models	Kurt H. Schaffer	515
Thomson *et al.*	Accounting in England and Scotland: 1543–1800	Richard H. Homburger	293
Wagner *et al.*	Management Controls	H. Justin Davidson	709
Weinwurm and Knight	Managerial Budgeting	Dennis Gordon	504
Welsch	Budgeting: Profit Planning and Control	Mervin W. Wingfield	293
Williams and Griffin	The Mathematical Dimension of Accountancy	Hector R. Anton	937
Willingham *et al.*	Accounting Information on Business Decision: A Simulation	Thomas R. Dyckman	712
Yamey *et al.*	Accounting in England and Scotland: 1543–1800	Richard H. Homburger	293

DEPARTMENTS AND ASSOCIATION ITEMS

Title	*Editor*	*Page*
The Teachers' Clinic	Ralph F. Beckert	204, 434
	Neil C. Churchill	636, 863
CPA Examinations		
Accounting Practice	John H. Chamberlain	234, 463, 660, 883
Auditing	Walter B. Meigs	251, 675
Theory of Accounts	Charles T. Zlatkovich	477, 898
News Notes	Lawrence L. Vance	272
	Wendell Trumbull	494, 699, 914
Book Reviews	Stephen F. Zeff	280, 499, 708, 920
Capsule Commentaries	Stephen F. Zeff *et al.*	295, 718
American Accounting Association		
1965 Committees		488, 690, 908
Research Projects		494, 703, 917
Research Series Announcement		704, 918
Fellowship Awards, 1965–66		705
Manuscript Contest		705, 919